

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

Plaintiff,

-against-

ORDER ADOPTING R & R
Civil Action No. 15-22(DRH)(SIL)

STEVEN D. SILVERMAN, MARLENE
SILVERMAN, WELLS FARGO HOME
MORTGAGE, NY STATE DEPARTMENT
OF TAXATION & FINANCE, and SHARYN
BEERS, ESQ.

Defendants.

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HURLEY, Senior District Judge:

Presently before the Court is the Report and Recommendation, dated February 3, 2017, of Magistrate Judge Steven I. Locke recommending that (1) the government's motion for a default judgment be granted in its entirety; (2) a judgment be entered in favor of the Government against defendant Steven D. Silverman for unpaid Internal Revenue taxes, penalties and interest in the amount of \$51, 251.88 plus statutory additions and interest running from June 15, 2016; (3) a judgment be entered finding that the United States has valid federal tax liens on all property and right to property of defendant Steven D. Silverman, including the Property commonly known as 119 Munro Boulevard, Valley Stream, New York; and (4) Beers and the Government submit a Status Report to the Court on or before March 1, 2017 advising how they wish to proceed regarding Beer's asserted interest in the Property prior to judicial authorization of the sale of the Property. More than fourteen days have elapsed since service of the Report and Recommendation and no objections have been filed.

Pursuant to 28 U.S.C. § 636(b) and Fed. R. Civ. P. 72, this Court has reviewed the Report and Recommendation for clear error, and finding none, now concurs in both its reasoning and its result. The Court adopts the February 3, 2017 Report and Recommendation of Judge Locke as if set forth herein. Accordingly,

IT IS HEREBY ORDERED (1) the government's motion for a default judgment be granted in its entirety; (2) a judgment be entered in favor of the Government against defendant Steven D. Silverman for unpaid Internal Revenue taxes, penalties and interest in the amount of \$51,251.88 plus statutory additions and interest running from June 15, 2016; (3) a judgment be entered finding that the United States has valid federal tax liens on all property and right to property of defendant Steven D. Silverman, including the Property commonly known as 119 Munro Boulevard, Valley Stream, New York; and (4) Beers and the Government submit a Status Report to the Court on or before March 1, 2017 advising how they wish to proceed regarding Beer's asserted interest in the Property prior to judicial authorization of the sale of the Property.

Dated: Central Islip, N.Y.
February 24, 2017

/s/ Denis R. Hurley
Denis R. Hurley
United States District Judge